

LINDA LINGLE  
GOVERNOR



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DEPARTMENT OF ACCOUNTING  
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JAN 19 2010

**COMPTROLLER'S MEMORANDUM NO. 2010-05**

TO: Heads of Departments and Agencies

ATTN: Fiscal Offices

SUBJECT: 2010 Standard Mileage Rate Announced by Internal Revenue Service (IRS)

The Internal Revenue Service has announced in Revenue Procedure 2009-54, that the standard mileage rate to be used in computing the value of the business use of an automobile for 2010 is 50 cents per mile for mileage allowances paid on or after January 1, 2010.

Due to the decrease from 55 cents per mile for 2009, any amounts paid in excess of the 50 cents per mile in 2010 must be reported as taxable income.

Please forward this information to offices in your department responsible for computing the taxable portion of mileage reimbursements to your employees.

  
RUSS K. SAITO  
State Comptroller